

1982 WL 189236 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 5, 1982

*1 Mr. Robert C. Cleveland
Commissioner of Banking
Board of Financial Institutions
1026 Sumter Street
Room 217
Columbia, South Carolina 29201

Dear Mr. Cleveland:

In your letter of February 24, 1982, you requested an opinion from this office as to whether the sale of burial vaults on a preneed basis by cemetery owners were exempt from the requirements of Section 32-7-10, et seq., of the South Carolina Code of Laws (1976) ('Preneed Burial Contracts'). Section 32-7-10(3) defines 'preneed burial contract' to mean

. . . a contract, which has for its purpose the furnishing or performance of funeral services, or the furnishing or delivery of personal property, merchandise, services of any nature in connection with the final disposition of a dead human body, to be furnished or delivered at a time determinable by the death of a person whose body is being disposed of, but does not mean the furnishing of a cemetery lot, crypt, niche, mausoleum, grave marker or monument.

Webster's Third New International Dictionary (Unabridged) defines 'crypt' as 'a vault or other chamber wholly or partially underground. . . .' Therefore, it is my opinion that burial vaults would fall under the exemption provided for in Section 32-7-10 and would not require such funds to be held in trust.

Very truly yours,

Richard B. Kale, Jr.
Senior Assistant Attorney General

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